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SENATE BILL No. 17

DIGEST OF SB 17 (Updated February 1, 2006 5:39 pm - DI 44)

Citations Affected: IC 6-3; noncode.

Synopsis: Income tax credit for toll road tolls. Provides an income tax credit to individuals who pay tolls to drive on the Indiana toll road for a non-business purpose. Provides that the amount of the tax credit may not exceed the lesser of \$300 or one-half of the amount of tolls paid by an individual during the taxable year. Provides that the tax credit may not exceed an individual's adjusted gross income tax liability.

Effective: January 1, 2007.

**Zakas, Broden, Heinold, Mrvan,
Tallian, Riegsecker, Mishler,
Landske, Rogers**

January 9, 2006, read first time and referred to Committee on Rules and Legislative Procedure.
January 17, 2006, amended; reassigned to Committee on Tax and Fiscal Policy.
January 26, 2006, amended, reported favorably — Do Pass.
February 1, 2006, read second time, amended, ordered engrossed.

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SB 17—LS 6079/DI 13+



Second Regular Session 114th General Assembly (2006)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2005 Regular Session of the General Assembly.

SENATE BILL No. 17

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-3-3-11 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2007]: **Sec. 11. (a) An individual is entitled to a credit**
4 **each taxable year against the adjusted gross income tax imposed by**
5 **IC 6-3-1 through IC 6-3-7 for the taxable year in an amount equal**
6 **to the lesser of:**
7 (1) one-half (1/2) of the amount of the tolls paid by the
8 individual during the taxable year to drive on the Indiana toll
9 road for a non-business purpose; or
10 (2) three hundred dollars (\$300).
11 (b) Notwithstanding subsection (a), the credit permitted under
12 this section may not exceed the amount of the adjusted gross
13 income tax imposed by IC 6-3-1 through IC 6-3-7 for the taxable
14 year, reduced by the sum of all credits (as determined without
15 regard to this section) allowed by IC 6-3-1 through IC 6-3-7.
16 (c) To receive the credit provided by this section, an individual
17 must claim the credit on the individual's annual state tax return in

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1 the manner prescribed by the department. The individual shall
2 submit to the department all information that the department
3 determines is necessary for the calculation of the credit provided
4 by this section.

5 SECTION 2. [EFFECTIVE JANUARY 1, 2007] IC 6-3-3-11, as
6 added by this act, applies to taxable years beginning after
7 December 31, 2006.

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SENATE MOTION

Madam President: I move that Senator Garton be removed as author of Senate Bill 17 and that Senator Zakas be substituted therefor.

GARTON

SENATE MOTION

Madam President: I move that Senator Broden be added as second author of Senate Bill 17.

ZAKAS

COMMITTEE REPORT

Madam President: The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 17, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete the title and insert the following:

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 17 as introduced.)

GARTON, Chairperson

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SENATE MOTION

Madam President: I move that Senator Heinold be added as coauthor of Senate Bill 17.

ZAKAS

SENATE MOTION

Madam President: I move that Senators Mrvan and Tallian be added as coauthors of Senate Bill 17.

ZAKAS

SENATE MOTION

Madam President: I move that Senators Riegsecker and Mishler be added as coauthors of Senate Bill 17.

ZAKAS

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 17, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, line 7, after "(1)" insert "**one-half (1/2) of**".

Page 1, delete lines 10 through 13.

Page 1, line 14, delete "(c)" and insert "**(b)**".

Page 2, line 2, delete "(d)" and insert "**(c)**".

and when so amended that said bill do pass.

(Reference is to SB 17 as introduced.)

KENLEY, Chairperson

Committee Vote: Yeas 7, Nays 4.

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SENATE MOTION

Madam President: I move that Senator Landske be added as coauthor of Senate Bill 17.

ZAKAS

SENATE MOTION

Madam President: I move that Senator Rogers be added as coauthor of Senate Bill 17.

ZAKAS

SENATE MOTION

Madam President: I move that Senate Bill 17 be amended to read as follows:

Page 1, line 9, after "road" insert "**for a non-business purpose**".

(Reference is to SB 17 as printed January 27, 2006.)

ZAKAS

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